

## ATTACHMENT 2

The table below indicates contribution rates calculated by separating CSU from Non-CSU members. They are calculated two ways by reflecting agreements between the State and employee unions both for agreements that have been ratified as well as for all agreements which includes those not ratified as of the date this agenda item was prepared.

	Includes Ratified Agreements		All Agreements, Including those not Ratified Yet	
	Expected Employer Contribution	Employer Rate	Expected Employer Contribution	Employer Rate
<b>State Miscellaneous Tier 1 (Non-CSU)</b>	\$ 1,370,197,628	17.694%	\$ 1,345,996,416	17.381%
<b>State Miscellaneous Tier 1 (CSU)</b>	483,693,798	20.248%	483,693,798	20.248%
<b>State Miscellaneous Tier 2</b>	66,249,779	17.338%	65,054,003	17.025%
<b>State Peace Officers and Firefighters (Non-CSU)</b>	1,000,100,791	29.204%	935,912,808	27.330%
<b>State Peace Officers and Firefighters (CSU)</b>	8,991,590	29.717%	8,991,590	29.717%

Note that even though State Miscellaneous Tier 2 members do not have member contributions, the employer contribution rate still needs to be adjusted to account for the fact that State Miscellaneous and State Industrial Tier 2 members have the right to convert their Tier 2 service to Tier 1 any time prior to retirement.